

A S H O R T

(13)

L E T T E R

T O T H E

L E T T E R - W R I T E R

C O N C E R N I N G T H E

D U T I E S

O N



Wines and Tobacco.

L O N D O N :

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[Price Four Pence.]

LETTER

TO THE

LETTER-WRITER

CONCERNING THE

DUTIES

OF

WINE AND TOBACCO

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A S H O R T
L E T T E R
T O T H E
L E T T E R - W R I T E R , &c.

S I R,

I CONFESS I was one of the Number of the Dissatisfy'd, at the Proposal for putting the Duties of Wine and Tobacco under the Management of the Excise: But as I ever abominated some People's Methods of condemning Things by the Lump, or arraigning Proposals on Suppositions only, I sat down to read your Letter without Prejudice, and must ingenuously acknowledge, my Pains went not without Recompence of some little Pleasure. I cannot think that Reason was given to distinguish Man any otherways than by the Use of it; and as little can I bring myself to believe, that those Men make the Use of it intended, who immolate it to Clamour, or sacrifice its Efficacy to Appearances. Honey may be extracted from the rankest Flowers; and Thought and Good Sense collect somewhat useful out of the weakest, but well-meaning Proposals. If then there is such a Good to the Publick, as a Saving of four or five hundred thousand Pounds *per Ann.* and that from the iniquitous Part of Trade to the Encouragement of the fair Trader; Why should Fear and Apprehension hoodwink my Reason; or Clamour and Prejudice stifle the Influence of my distinguishing Faculties? In my poor Opinion, it would carry more of the Face of a good Subject, or true Patriot, if
you

you please, to weigh Matters sedately in order to select the Wheat from the Chaff; and if my Reason tells me Amendments are necessary, to sift out such Amendments as may tend to accomplish the good Ends, and distinguish how far the Benefits are real, or how far pretended. It is in this Light I now set Pen to Paper; and, as I am now convinc'd a real Good may be produc'd, I take the Freedom to offer my Thoughts (hasty as they may perhaps appear) towards the Accomplishment of that good End.

As to the pretended Apprehensions of a General Excise to ensue, from this Proposal of putting the Collection of the Duties on Wine and Tobacco under the Management of the Excise, every considering Person must look upon it as Artifice only. Will not a House of Commons have the same Power they ever had to obviate such an Effort, whenever offer'd? and to keep the Necessaries of Life (under Providence I mean) in their present Situation? The Matter in Question is quite of another Nature; can have no such Tendency; nor will it, in my humble Opinion, require any Extension, as apprehended, of the Excise Laws in being. On the contrary, may not this Occasion furnish you with an agreeable Opportunity of modelling those Excise Laws, old as well as new, so as to relieve the Subject of many of their present Pressures? This is the View I would take it in; and if my Sentiments do not deceive me, the Scheme, whatever it be, may afford you Room in your Debates to make an Effort towards attaining this happy Effect; and thereby render it a real Good to the Nation, in more than its present propos'd Consequences.

I will wave, therefore, all you further say on your three first Propositions in Page 6; and, as it relates more nearly to the Matter in Question, proceed to examine the three Objections you mention in Page 20; and endeavour to demonstrate, that they may be all invalidated with a general Ease and Good to the Publick, over and above the four or five hundred thousand Pounds *per Ann.* propos'd in the Scheme.

But before I proceed to the Objections, it will be necessary to premise somewhat that may be found useful towards the better answering them. And that is, to consider the Original of Excises in *England*. And, if I mistake not, on the
Restoration,

Restoration, the Bill of Rights taking away from the Crown, as great Nufances to the Subject, the Star-Chamber, and Court of Wards, it was found necessary that somewhat should be settled in Lieu thereof, towards the Support of the Royal Family. The Customs were a Part of that Settlement: But not being deem'd sufficient to answer the Royal Expence, a Duty on Liquors was added. However, to render it more effectual, it had the new Name of an Excise; and Commissioners were to be appointed for the more certain and speedy Collection of it. To make it more palatable to the Court, those Commissioners were invested with Powers more extensive than any before known in *England*. There were Appeals allow'd, its true: But, to whom? To a Committee of the Commissioners choos'ing. That is, they were to be Judges and Jury upon the People. Permit me, Sir, to borrow your *Hinc illæ Lacrymæ*, Page 19. and I will then go on to consider your three Objections, and offer upon every one of them, somewhat that may serve to enervate the Force of all, and furnish, I hope, no despicable Expletive towards the attaining the Good you propose to the Publick, in the Savings of five hundred thousand Pounds *per Annum*.

Against which, and to prove that the Remedy will be worse than the Disease, you say it is objected by the Opponents,

1. *That it will be prejudicial to Trade, and burthensome to the Merchant.*

2. *That it will be injurious to the English Liberty.*

3. *That it will greatly encrease the Number of Officers.*

As to the first, I must heartily agree with you in the fair State of beneficial Trade, nay, and I must no less agree that under this View of it, your Proposal may be advantageous to the fair Trader; but, with Submission, this is not the Prejudice, nor the Burthen intended by the Objectors. If I am not mistaken, what they intend, immediately, is this, That it will render them liable to the Information of either malicious or avaricious Wretches; who, either out of Spleen or Lucre, will have it in their Power to vex and ply the Merchant with perpetual Informations, ill grounded and false, and therefore vexatious. To remedy which, I would humbly propose, That every Information should be upon Oath, and the Falsity of that Oath punishable as in Cases of Perjury on
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Record.

Record. But if the Officer is so hardy to carry Matters on to a Tryal, and is cast, I think no Man will deny that he ought to be saddled with Costs. I am sensible that as the Laws now stand, the Defendant can have no Costs in a Suit for the Crown; but I shall offer good Reasons for an Alteration, when I have taken Notice of the other Objections. In the mean Time proceed to the second Objection.

2. *That it will be injurious to English Liberty.*

To which you answer. No more than are the Custom-House Officers, who have Power to examine, search and rummidge every Locker, Hole, and Corner of the Ship; and the Excise Officer will have the same, and no more Power over the Place, set apart by the Merchant for Merchandize so Exciseable. But, a Bundle of Excise Informations very lately put into my Hands, and upon Occasion still to be come at, inform me that there is a vast Difference in the Way of Proceedings of one and the other. I have there read many Instances of Informations brought by Excise Officers, against Goods no way liable to Excise, that have been condemn'd and sold by two Corporative Justices, or, if you please, Justices by Charter, neither of which could write or read; and when the injur'd Party made his Complaint, he was answer'd, he might have his Remedy at Law: And there indeed, it may be confess'd, the Remedy was worse than the Disease. To remedy which, how easy were it to procure a Clause in the Act, in question, on any like Occasion, for an Appeal to a Bench of Justices, and, if the Person aggriev'd thought fit to ask it, the Justices to allow him a Jury; or if in *London*, from the Commissioners to the Court of Exchequer, on the like Option of the Defendant: For, notwithstanding all you say, Sir, in Page 31. in relation to the Recovery of small Tithes by Way of the Exchequer, it will hardly be persuasive enough to any unhappy Man, that may find Occasion of Appeal, to make him acquiesce under the original Determination.

3. *That it will greatly encrease the Number of Officers.* Which I suppose, (tho' you say it not) they apprehend may endanger the Constitution.

And yet, if I am rightly inform'd, there was an Act pass'd, I think my Informant said, in the Reign of King *George I.* against all Officers, either Excise, Customs, or Salt, intermed-
ling

ling or concerning themselves in Elections. If there is no such Law, how equitable were it to make such? And what an Opportunity is now put into the Hands of the Legislature to enforce it, by a perpetual Disqualification upon Proof and Conviction? In such a Case, tho' the hundred and fifty (which you allow) should arise to more than five hundred, it can be attended with no dangerous Consequence or Damage to the Constitution, whatever it may be to the Exchequer. Tho', as the Case now stands, without any such prudent Provision, I dare not, in Deference to my Country, or my own Reason, agree with you that the Addition is a Trifle, or that even five hundred thousand Pounds *per Ann.* will be even a *Scotch* Equivalent for the Danger of our Liberties.

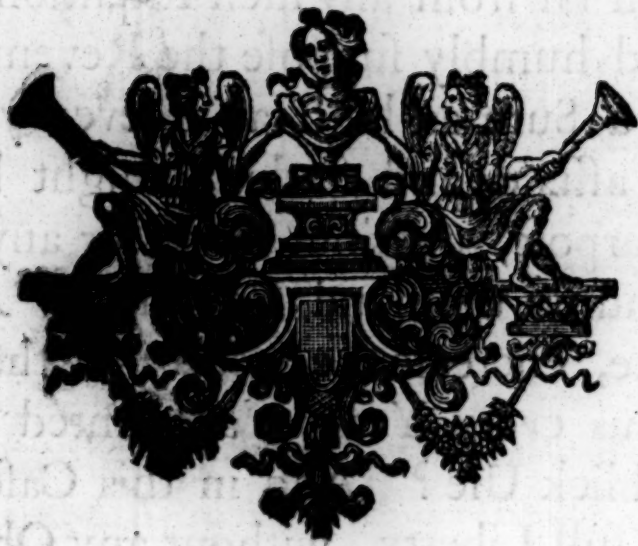
Having thus, in my humble Opinion, offer'd what, if granted, will be sufficient to take off the dangerous Edge of their Objections, I must obviate one Objection that I am sensible all I have said may be, from some Quarter or other, liable to, *viz.* That breaking in upon the Original Excise Laws, in this Manner, may be construed by some as a Weakning of the Security, or a Lessening, or Endangering the Lessening of the Income of the Crown Revenue. To which I crave Leave to reply, That I am far from any such Intention; and to evince as much, would humbly suppose the Revenue of the Crown to be affix'd at a Sum as high as it ever yet amounted to. This Sum, so affix'd and settled, might be enacted to be paid for that Purpose, previous to all or any other. Would not the five hundred thousand Pounds *per Annum*, now the Subject of Debate, encrease the Security of the Crown? Might not the Over-plus every Year be accounted for in the Exchequer to the Publick Use? And in this Case, would not the Parliament be at full Liberty, without any Objection, to make what Alteration they please in the Laws of Excise, without the least just Cause of Complaint from the Crown? And yet with a full Acknowledgment of Thanks and Praise, from all their Electors to their Representatives for their noble Care of them? This, Sir, would be a Work worthy of every Patriot to espouse; this would distinguish the real from the pretended Patriot. For if he that eases his Fellow Subjects under a Burthen, deserves Thanks, sure

sure he that takes it wholly off, and turns Things of a dangerous Tendency into the Channel of pristine Liberty, will deserve Trophies and Triumphs, greater than ever were allow'd to a *Roman* Conqueror: I say greater; for he that brings Foreign Nations to be Tributaries, will never, in my Opinion, deserve like Praise with one that sets free his own.

I am,

S I R,

Your most humble Servant.



Boyd